IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

CENTRAL EXCISE APPLICATION NO. 23 OF 2001.

Commissioner of Central
Excise, Pune-1. ..Applicant.

vs.

M/s Tek Tronix Automation
& Electronics P.Ltd. ..Respondents.

Shri P.S. Jetly with A.S. Rao for the Applicant.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 06-04-2005.

P.C.

1. Heard learned Counsel appearing for the petitioner.

2. No substantial question of law arises from the order in view of the finding recorded by the Tribunal which reads as under:

> "As far as case law cited is concerned, I find that hear the Refund has been claimed under Rule 173 L and therefore, procedure has to be followed as laid down in the Rules and Act. Assessee had not been forced to pay the duty on subsequent clearance

of goods and since in any case the second time payment is after nine months of the first payment, the cause of refund arises after the time for claiming refund in Terms of section 11 B. Therefore, I reject the refund claim filed by the assessee.."

The application is, therefore, rejected in limine with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

****